

Enhanced Reporting Requirements

Service User Group

16th November 2023

Revenue

Cáin agus Custaim na hÉireann
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	<ul style="list-style-type: none">Validation: Submission, Check submission, Check run, ERNCheck submission – REST schemaCheck run – REST schemaChange log updates	<ul style="list-style-type: none">Published
18-May	<ul style="list-style-type: none">Check submission – SOAP schemaCheck run – SOAP schemaERN – REST schemaChange log updates	<ul style="list-style-type: none">Published
01-June	<ul style="list-style-type: none">ERN – SOAP schemaChange log updates<ul style="list-style-type: none">Update to Validation rules row 165-167 (15/06)	<ul style="list-style-type: none">Published
15-June	<ul style="list-style-type: none">ERR submission SOAP schema referenceUpdates to Data Items, validation rules, change log	<ul style="list-style-type: none">Published
29-June	<ul style="list-style-type: none">Employment Data Creation GuideUpdates to REST schema, change log	<ul style="list-style-type: none">Published

Documentation release schedule

Date	Documentation	Status
19-July	<ul style="list-style-type: none">▪ Monthly report – REST and SOAP▪ Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body▪ Change log updates	<ul style="list-style-type: none">▪ Published
10-Aug	<ul style="list-style-type: none">▪ Full ERR Life Cycle examples▪ Overview of examples document▪ Monthly report validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
17-Aug	<ul style="list-style-type: none">▪ Additional examples (XML, JSON, file upload)▪ Updated example overview document (additional examples, corrections process)▪ Change log updates	<ul style="list-style-type: none">▪ Published
06-Sept	<ul style="list-style-type: none">▪ Updates to schemas and validation rules▪ Updates to example files▪ Change log updates	<ul style="list-style-type: none">▪ REST changes published 6th Sept▪ SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	<ul style="list-style-type: none">▪ Additional example files for API integration and file upload▪ Change log updates	<ul style="list-style-type: none">▪ Published
19-Oct	<ul style="list-style-type: none">▪ Updates to validation rules▪ Change log updates	<ul style="list-style-type: none">▪ Published
08-Nov	<ul style="list-style-type: none">▪ Additional examples files for ERN request▪ Change log updates	<ul style="list-style-type: none">▪ Published

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs:
<https://revenue-ie.github.io/payee-employers-documentation/>
- Previous SUG slide decks can be viewed here:
<https://revenue-ie.github.io/err-sug-documents/>

PIT Update

PIT Activity

- Open tickets -> 15
 - Awaiting feedback -> 12
- Closed tickets -> 153
- Issue with permissions and certs was resolved on the 7th November.
- Known issue in PIT4
 - If a user submits ERR via the file upload channel for a tax year out of scope for ERR (e.g. 2022), error text is prefixed to the response file. We are working to resolve this ASAP.
 - PIT helpdesk announcements will be updated to reflect this.

PIT Schedule

PIT Release	Functionality
06-April	<ul style="list-style-type: none">▪ ERR PIT helpdesk▪ ERR GitHub for technical support documentation▪ ROS handshake service
24-May	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with immediate/synchronous processing▪ Accepting Inbound submission File REST/SOAP▪ Bug fixes
21-June	<ul style="list-style-type: none">▪ Look up ERN REST/SOAP▪ Bug fixes
20-July	<ul style="list-style-type: none">▪ ERR submission REST/SOAP with additional/asynchronous processing▪ Bug fixes
14-Aug	<ul style="list-style-type: none">▪ Monthly report API REST/SOAP▪ Bug fixes
06-Sept	<ul style="list-style-type: none">▪ Additional ROS screens (view expenses, monthly report)▪ Bug fixes
21-Sept	<ul style="list-style-type: none">▪ Bug fix for download submission response option in recent submission details ROS screen

PIT Schedule

PIT Release	Functionality
19-October	<ul style="list-style-type: none">▪ Updates to validation rules▪ Bug fixes

Live release schedule

Live release schedule

Release Date	Functionality
23 October	<ul style="list-style-type: none">■ ERR Employer and Agent permissions available in ROS
6 December	<ul style="list-style-type: none">■ ERR ROS and API functionality■ ERN functionality

Employer Engagement

Employer Engagement

- Invitations to attend information sessions have been issued to Employers and Agents.
- These events will run from September to November to give an overview of ERR for expenses/benefits paid to employees or directors.
- If an invitation is needed if an invitation is needed, go to www.revenue.ie/err or [Office of the Revenue Commissioners Events | Eventbrite](#).

Actions

Action Update

Action/Question	Responsibility	Update
Will we have to remove the Payroll only agent link, to re-add a Payroll & ERR agent link – where we are processing live payrolls, that presents a significant risk, which I would have thought would be best avoided.	Revenue	Yes, the existing processes is that an agent has to unlink as a payroll agent and relink as a payroll and ERR agent. Updated guidance is being prepared for agents on this process.
The screen looks to have a radio group also, which will not allow the selection of two options, and further the need to get letters signed to upload, this risk seems difficulty to accept, not least in the busiest period of the payroll year. We had queried before if multiple options could be selected and believe the answer provided was yes but given these are radio buttons that suggestions only one option can be selected.	Revenue	The slide demoed in SUG was a mock-up taken from our requirements rather than the live screen. In production these are multi select tick boxes which allow for multiple options to be selected.
the scenario that most of our clients want – namely. a) payroll provider as “Payroll & ERR agent” to submit payroll & any ERR items paid via payroll & b) expenses provider as an “ERR only agent” to submit ERR items not paid via payroll (non-cash items & cash items paid outside payroll).	Revenue	Agents can obtain Payroll & ERR agent permissions by selecting ‘Payroll agent’ and ‘ERR agent’. An agent can obtain ERR only agent permissions by selecting ‘ERR agent permissions’.

Action Update

Action/Question	Responsibility	Update
Emergency travel is limited to 60 emergencies per year, is this limitation per employment or for the employee across all employments. Are the 'claims' counted per PPSN (as documented) or Employer Registration Number (PREM) + PPSN?	Revenue	The limitation is set at the employee level, and the valuation warning will be returned via the ERR interfaces if the employee breaches this limit as a total across all their employments.
Revenue to share the link to the TDM that outlines the position on advance payments.	Revenue	https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-05/05-01-06.pdf Section 3.3 specifically calls out the issue with "Round Sum" payments.
Revenue to share the ERR FAQ document link when it becomes available.	Revenue	https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-38/38-03-33.pdf
Revenue to share the video recording link of the employer engagement sessions when it becomes available.	Revenue	www.revenue.ie/err Video in "Overview" page.

Action Update

Action/Question	Responsibility	Update
<p>Example 3 RWDA:</p> <ol style="list-style-type: none"> 1) What does the employer report under ERR? €3.20 or €5 2) What will happen if employer submits an amount where (Total Amount / Number of Days) > 3.20 3) Does software need to warn or prevent users from reporting a daily value > €3.20 4) Can we mention that there is a limit of 365 days or €1,168 per annum <p>Example 5:</p> <p>Can the guide be updated to state that the full amount of €500 of the 3rd voucher is taxable, and not just the €300 excess over the €1000 annual limit. A lot of employers are not 100% clear on the interaction between the number of vouchers and the total value</p> <p>Example 6/7</p> <p>Same as 5 – explicitly state that the full value of the 3rd voucher is taxable.</p> <p>Example 8</p> <p>This example teases out the idea that small items such as an easter egg or bottle of wine falls under the category of a small benefit.</p> <p>Lets say at Christmas the employer gives a bottle of wine and a gift voucher on the same day – many times the gift voucher will be inside a card stuck to a bottle of wine.</p> <p>The voucher and bottle of wine are two separate things. Does this constitute 2 benefits under ERR?</p> <p>Presumably a hamper is just a single item of a single value even though it is comprised of multiple items, and would be reported as such. What if the hamper contains a “One For All” voucher of €1000 (and it’s the only benefit in the year)?</p> <p>Also, there is no lower limit of the value of a small benefit</p> <p>Example 11</p> <p>Just to clarify that multiple items (or in this case receipts) of the same ERR category can reported in total if being paid in a single payment.</p> <p>Likewise can the employer report them as separate line items on a submission to match his own records, even though he is only making a single payment for the total to the employee.</p> <p>Example 16</p> <p>Can this be updated to clarify the position where the employer has (or has not) provided some kind of transport such as a company van</p>	Revenue	Under review.

Action Update

Action/Question	Responsibility	Update
Should employee's that have a tax exclusion order have their expenses reported in ERR.	Revenue	<p>Employee who do have a tax exclusion order should not have their expenses reported in ERR.</p> <p>984 Application</p> <p><i>This section applies the PAYE provisions to all emoluments except emoluments where the operation of PAYE is impracticable and in respect of which the inspector has issued an exclusion order to the employer. (1) Following the commencement of a Ministerial Order, Sections 984A, 985G(2)(d), 986 and 987 of Chapter 4 shall apply to require reporting through the PAYE system of reportable benefits. These sections will not apply for reportable benefits to an employee for whom a PAYE Exclusion Order has been issued. (1A) The inspector may cancel the exclusion order if a change of circumstances arises in the office or employment. (2) Exclusion orders issued before 6 April, 1986 are ineffective for the year 1997–98 and subsequent years of assessment.</i></p> <p>https://www.revenue.ie/en/tax-professionals/documents/notes-for-guidance/tca/part42.pdf</p>

Action Update

Action/Question	Responsibility	Update
Our customers have a process in expense of paying a flat fee advance run which we wanted to present to Revenue for feedback.	Revenue	<p>Revenue's existing position is that advance payments or any type of lump sum payment that has no bearing on a cost incurred, are not allowed and where they do happen tax, USC, PRSI should be applied.</p> <p>We have been made aware of some scenarios that are currently occurring where advance payments are given for a cost that is known and accepted that it will be incurred and we are discussing these further to fully understand how and why these may be happening and any bearing it has on what's set out under ERR requirement.</p> <p>However, it must be noted that there is no circumstance where a lump sum payment is paid</p> <ol style="list-style-type: none">1) With no expectation or awareness of an expense to be incurred associated with the payment or2) Each month as a tax-free top up to salary for supposed T&S, is acceptable.

Action Update

Action/Question	Responsibility	Update
<p>ERR submissions from Non-Payroll Systems.</p> <p>i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services</p> <p>ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.</p>	Revenue/SUG	<p>SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.</p>

AOB

AOB

- SUG meeting schedule 2023
 - **1st December – change to Friday**
 - 14th December